



Ontario

Ministry
of
RevenueLorne Maeck
MinisterT. M. Russell
Deputy MinisterRetail Sales
Tax BranchInformation
Bulletin

Retail Sales Tax Act

Number 5-78

September 1978

Government
PublicationRETURN TO NORMAL RATES—OCTOBER 8, 1978
SUPPLEMENTARY INFORMATION

DELIVERY DATE EXTENDED FROM OCTOBER 7 TO OCTOBER 14, 1978

For goods ordered between April 11, 1978 and October 7, 1978, inclusive

LIBRARY
NOV 24 1978
UNIVERSITY OF TORONTO

TAXABLE GOODS

Please note that *goods ordered on or after October 8, 1978* are still subject to tax at the rate of 7% regardless of delivery date.

However, it is recognized that vendors, in many cases, will be unable to make deliveries by October 7, 1978 of all goods ordered by that date. Consequently, the purchaser would not qualify for the reduced rate of tax.

To minimize this delivery problem, vendors can charge tax at the rate of 4% on sales of taxable goods where:

- The vendor receives an order for taxable goods between April 11 and October 7, 1978, inclusive
and
- These goods are delivered by the vendor and received by the purchaser on or before October 14, 1978.

Please use the notice on the reverse of this Bulletin to alert your customers to this delivery extension.

Examples:

- A customer buys a refrigerator before October 8 and asks to have it delivered.
 - If the vendor *delivers* the refrigerator to the customer on or before October 14, the 4% rate applies.
 - If the vendor *delivers* the refrigerator to the customer after October 14, the 7% rate applies.
- A customer signs a contract for a motor vehicle before October 8.
 - If the vehicle is *ready and picked up* by the customer or *delivered* to him on or before October 14, the 4% rate applies.
 - If the vehicle is *picked up* by the customer or *delivered* to him after October 14, the 7% rate applies.

In the case of vehicles, as with other transactions, the date of delivery determines the appropriate rate of tax; the date of registration *does not* determine the tax rate.

FOR FURTHER INFORMATION CONSULT THE DISTRICT OFFICE IN YOUR AREA,
AS LISTED BELOW:

BELLEVILLE K8N 1E3	208 Dundas Street East 962-9108	ORILLIA L3V 6K5	19 Front Street North P.O. Box 670 325-9587	TORONTO M4P 1H6	2300 Yonge St., 10th Floor 487-7161
HAMILTON L8P 1B4	361 King Street West 528-8393	OTTAWA K1Z 7L7	1419 Carling Avenue Hampton Park Plaza 728-5887	WELLAND L3B 3Z7	76 Division Street 732-1318 (in St. Catharines and Niagara Falls, call 688-1360 or 688-1368)
KITCHENER N2M 1N2	449 Belmont Ave. W. 744-6318	SUDBURY P3A 1Z7	1536 LaSalle Blvd. 674-3151	WINDSOR N9A 6V9	250 Windsor Ave., 252-4404
LONDON N6C 4P4	310 Wellington Rd. 433-4033	THUNDER BAY P7C 5G6	435 James Street South P.O. Box 5000 Ontario Government Bldg. 475-1681		
NORTH BAY P1B 2H3	1500 Fisher Street Northgate Plaza 474-4900				

CUSTOMERS

4% RETAIL SALES TAX RATE APPLIES WHERE

ORDERS AND CONTRACTS

are *received* by the vendor of the goods
between April 11 and October 7, 1978,
inclusive.

AND

DELIVERY

of goods is made to you *on or before*
October 14, 1978.

GOODS ORDERED ON OR AFTER OCTOBER 8, 1978 ARE SUBJECT
TO TAX AT THE RATE OF 7% REGARDLESS OF DELIVERY DATE.

Examples:

- A customer buys a refrigerator before October 8 and asks to have it delivered.
 - If the vendor *delivers* the refrigerator to the customer on or before October 14, the 4% rate applies.
 - If the vendor *delivers* the refrigerator to the customer after October 14, the 7% rate applies.
- A customer signs a contract for a motor vehicle before October 8.
 - If the vehicle is *ready* and *picked up* by the customer or *delivered* to him on or before October 14, the 4% rate applies.
 - If the vehicle is *picked up* by the customer or *delivered* to him after October 14, the 7% rate applies.

In the case of vehicles, as with other transactions, the date of delivery determines the appropriate rate of tax; the date of registration *does not* determine the tax rate.



Ministry
of
Revenue

Lorne Maeck
Minister
T. M. Russell
Deputy Minister